

<p>Form F-66 (IA-2) (6-30-2016)</p> <p style="text-align: center;">STATE OF IOWA</p> <p style="text-align: center;">2016</p> <p style="text-align: center;">FINANCIAL REPORT</p> <p style="text-align: center;">FISCAL YEAR ENDED</p> <p style="text-align: center;">JUNE 30, 2016</p> <p>CITY OF <u>MARSHALLTOWN</u>, IOWA</p> <p>DUE: December 1, 2016</p>		<p style="text-align: center;">16206400800000</p> <p style="text-align: center;">Finance Director</p> <p style="text-align: center;">24 N Center St</p> <p style="text-align: center;">Marshalltown, IA 50158</p> <p style="text-align: center; font-size: small;">(Please correct any error in name, address, and ZIP Code)</p>		
<p>WHEN COMPLETED, PLEASE RETURN TO</p> <p>Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319</p>		<p>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</p>		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	9,536,306		9,536,306	10,329,114
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	9,536,306		9,536,306	10,329,114
Delinquent property taxes	2,820		2,820	
TIF revenues	1,287,160		1,287,160	1,408,940
Other city taxes	5,537,459	0	5,537,459	4,902,498
Licenses and permits	289,403	5,425	294,828	245,125
Use of money and property	75,674	100,399	176,073	146,642
Intergovernmental	7,902,167	363,188	8,265,355	9,299,064
Charges for fees and service	1,140,440	10,694,019	11,834,459	7,613,184
Special assessments	12,999	0	12,999	26,678
Miscellaneous	796,884	173,319	970,203	876,820
Other financing sources	7,873,226	6,441,321	14,314,547	17,275,755
Total revenues and other sources	34,454,538	17,777,671	52,232,209	52,123,820
Expenditures and Other Financing Uses				
Public safety	9,415,762	0	9,415,762	9,797,815
Public works	3,379,417	0	3,379,417	4,954,475
Health and social services	1,378,186	0	1,378,186	1,674,585
Culture and recreation	2,697,993	0	2,697,993	3,076,086
Community and economic development	1,431,331	0	1,431,331	1,638,259
General government	1,257,788	0	1,257,788	1,521,758
Debt service	3,491,018	0	3,491,018	3,491,284
Capital projects	2,663,127	0	2,663,127	3,158,917
Total governmental activities expenditures	25,714,622	0	25,714,622	29,313,179
Business type activities	0	12,749,579	12,749,579	11,697,817
Total ALL expenditures	25,714,622	12,749,579	38,464,201	41,010,996
Other financing uses, including transfers out	6,219,725	0	6,219,725	9,181,333
Total ALL expenditures/And other financing uses	31,934,347	12,749,579	44,683,926	50,192,329
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,520,191	5,028,092	7,548,283	1,931,491
Beginning fund balance July 1, 2015	14,004,330	12,303,928	26,308,258	23,270,843
Ending fund balance June 30, 2016	16,524,521	17,332,020	33,856,541	25,202,334
<p>Note - These balances do not include \$ <u>2,709,157</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>257,692</u> held in Private Purpose Trust funds and \$ <u> </u> held in agency funds which were not budgeted and are not available for city operations.</p>				
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016	
General obligation debt	\$ 20,441,693		Other long-term debt	\$ 554,863
Revenue debt	\$ 16,308,000		Short-term debt	\$ 0
TIF Revenue debt	\$ 3,208,307			
			General obligation debt limit	\$ 66,514,074
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone \longrightarrow	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	5,541,818	1,321,349		2,276,850	396,289		9,536,306			9,536,306	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	5,541,818	1,321,349		2,276,850	396,289		9,536,306		T01	9,536,306	4
5	Delinquent property taxes	1,730	419		671			2,820		T01	2,820	5
6	Total property tax	5,543,548	1,321,768		2,277,521	396,289	0	9,539,126			9,539,126	6
7	TIF revenues			1,287,160				1,287,160		T01	1,287,160	7
8	Other city taxes											
9	Utility tax replacement excise taxes	531,687	126,919		207,165	38,063		903,834		T15	903,834	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	226,548						226,548		T15	226,548	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	7,803	1,868		3,034	560		13,265		T19	13,265	12
14	Hotel/motel tax	522,212						522,212		T19	522,212	13
15	Other local option taxes		3,871,600					3,871,600		T09	3,871,600	14
16	TOTAL OTHER CITY TAXES	1,288,250	4,000,387	0	210,199	38,623	0	5,537,459	0		5,537,459	15
17	Section B - LICENSES AND PERMITS	289,403						289,403	5,425	T29	294,828	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	35,765	13,033	2,580	2,540	6,705		60,623	39,992	U20	100,615	18
20	Rents and royalties	9,767	150					9,917	52,518	U40	62,435	19
21	Other miscellaneous use of money and property					5,134		5,134	7,889	U20	13,023	20
22	TOTAL USE OF MONEY AND PROPERTY	45,532	13,183	2,580	2,540	11,839	0	75,674	100,399		176,073	21
23												22
24	Section D - INTERGOVERNMENTAL											23
25												24
26	Federal grants and reimbursements											25
27	Federal grants		2,478,021					2,478,021	204,673	B89	2,682,694	26
28	Community development block grants							0		B50	0	27
29	Housing and urban development							0		B50	0	28
30	Public assistance grants							0		B79	0	29
31	Payment in lieu of taxes							0		B30	0	30
32								0			0	31
33	Total Federal grants and reimbursements	0	2,478,021	0	0	0	0	2,478,021	204,673		2,682,694	32
34												33
35												34
36												35
37												36
38												37
39												38
40												39
												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		3,404,856					3,404,856		C46	3,404,856	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	14,292				60,811		75,103	158,515	C89	233,618	49				
50	Iowa Department of Transportation	41,095						41,095		C89	41,095	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants	558,220	107,692	129,720	223,811	32,283		1,051,726		C89	1,051,726	53				
54	Commercial & Industrial Replacement Claim	258,906	61,803		82,095	18,535		421,339		C89	421,339	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	872,513	3,574,351	129,720	305,906	111,629	0	4,994,119	158,515		5,152,634	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	35,991						35,991		D89	35,991	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	10,829						10,829		D89	10,829	66				
67	E911	335,642						335,642		D89	335,642	67				
68	Police		47,565					47,565			47,565	68				
69								0			0	69				
70	Total local grants and reimbursements	382,462	47,565	0	0	0	0	430,027	0		430,027	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,254,975	6,099,937	129,720	305,906	111,629	0	7,902,167	363,188		8,265,355	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	3,489,470	A91	3,489,470	73				
74	Sewer							0	6,986,438	A80	6,986,438	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking	1,750						1,750		A60	1,750	77				
78	Airport	53,762						53,762		A01	53,762	78				
79	Landfill/garbage	152,278						152,278	73,490	A81	225,768	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0	103,940	A94	103,940	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	79,962	1,418					81,380		A89	81,380	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	98,584						98,584		A89	98,584	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	98,291	98					98,389		A50	98,389	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	17,745						17,745		A89	17,745	99				
100	Park, recreation, and cultural charges	338,206	63,663					401,869	40,681	A61	442,550	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Health & social services / public works fees / general govt	234,683						234,683			234,683	103				
104	TOTAL CHARGES FOR SERVICE	1,075,261	65,179	0	0	0	0	1,140,440	10,694,019		11,834,459	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					12,999		12,999		U01	12,999	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	23,503	143,827			3,199		170,529		U99	170,529	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	115,194						115,194		U30	115,194	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116	Rfnds/Reimb	46,269	20,427			444,465		511,161	173,319		684,480	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	184,966	164,254	0	0	447,664	0	796,884	173,319		970,203	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	9,681,935	11,664,708	1,419,460	2,796,166	1,019,043	0	26,581,312	11,336,350		37,917,662	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	400						400		NR	400	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					2,094,422		2,094,422	6,000,000	NR	8,094,422	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	4,969,459	30					4,969,489	441,321		5,410,810	127				
128	Internal TIF loans and transfers in	53,769			755,146			808,915			808,915	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	5,023,628	30	0	755,146	2,094,422	0	7,873,226	6,441,321		14,314,547	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	14,705,563	11,664,738	1,419,460	3,551,312	3,113,465	0	34,454,538	17,777,671		52,232,209	132				
133												133				
134	Beginning fund balance July 1, 2015	3,720,325	7,619,188	227,901	22,041	2,414,875		14,004,330	12,303,928		26,308,258	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	18,425,888	19,283,926	1,647,361	3,573,353	5,528,340	0	48,458,868	30,081,599		78,540,467	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF MARSHALLTOWN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	5,552,269	369,056					5,921,325		E62	5,921,325	2
3	Purchase of land and equipment	161,643	100,777					262,420		G62	262,420	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	395	89,610					90,005		E59	90,005	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	2,820,495	21,133					2,841,628		E24	2,841,628	13
14	Purchase of land and equipment	65,663	186,721					252,384		G24	252,384	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	48,000						48,000		E32	48,000	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	8,648,465	767,297		0	0	0	9,415,762			9,415,762	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARSHALLTOWN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	843,684	495,637					1,339,321		E44	1,339,321	42
43	Purchase of land and equipment		483,552					483,552		G44	483,552	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation	50,593						50,593		E60	50,593	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	22,667	217,450					240,117		E44	240,117	48
49	Traffic control safety — Current operation	135,125	38,589					173,714		E44	173,714	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	90,222	160,099					250,321		E44	250,321	52
53	Purchase of land and equipment		132,166					132,166		G44	132,166	53
54	Highway engineering — Current operation	389,756	29,242					418,998		E44	418,998	54
55	Purchase of land and equipment		11,557					11,557		G44	11,557	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	81,088						81,088		E01	81,088	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	113,307						113,307		E81	113,307	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation					84,683		84,683		E89	84,683	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,726,442	1,568,292		0	84,683	0	3,379,417			3,379,417	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MARSHALLTOWN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	387,092	956,624					1,343,716		E32	1,343,716	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	33,012	1,458					34,470		E79	34,470	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	420,104	958,082				0	0	0		1,378,186	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	895,452	24,862					920,314		E52	920,314	122
123	Purchase of land and equipment	120,714	13,187					133,901		G52	133,901	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	6,694						6,694		E61	6,694	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	582,773	75,842					658,615		E61	658,615	127
128	Purchase of land and equipment	25,720	2,396					28,116		G61	28,116	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	431,404	2,209					433,613		E61	433,613	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	126,371						126,371		E61	126,371	135
136	Other culture and recreation	390,189						390,189		E61	390,189	136
137	Purchase of land and equipment	180						180		G61	180	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,579,497	118,496		0	0	0	2,697,993			2,697,993	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	27,201						27,201		E89	27,201	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	36,635	1,578	78,228		15,806		132,247		E89	132,247	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		1,213,509					1,213,509		E50	1,213,509	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	58,374						58,374		E29	58,374	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	122,210	1,215,087	78,228	0	15,806	0	1,431,331			1,431,331	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARSHALLTOWN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	160,259						160,259		E29	160,259	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	642,210						642,210		E23	642,210	162
163	Purchase of land and equipment	51,830						51,830		G23	51,830	163
164	Elections — Current operation	7,779						7,779		E89	7,779	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	95,181						95,181		E25	95,181	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	67,984						67,984		E31	67,984	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	219,855						219,855		E89	219,855	172
173	Purchase of land and equipment	12,690						12,690		G89	12,690	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,257,788	0	0	0	0	0	1,257,788			1,257,788	176
177	Section G — DEBT SERVICE				3,491,018			3,491,018			3,491,018	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,491,018	0	0	3,491,018			3,491,018	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets/Others Projects		415,303			2,247,824		2,663,127			2,663,127	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	415,303			0	2,247,824	0			2,663,127	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	415,303	0	0	2,247,824	0	2,663,127			2,663,127	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	14,754,506	5,042,557	78,228	3,491,018	2,348,313	0	25,714,622			25,714,622	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARSHALLTOWN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,617,255	E91	2,617,255	198
199	Purchase of land and equipment									G91	0	199
200	Construction								1,474,302	F91	1,474,302	200
201	Sewer and sewage disposal — Current operation								3,008,809	E80	3,008,809	201
202	Purchase of land and equipment								135,401	G80	135,401	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								65,415	E81	65,415	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								648,580	E94	648,580	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								373,559	E80	373,559	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MARSHALLTOWN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								49,944	E89	49,944	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service							2,492,938			2,492,938	242
243	Enterprise Capital Projects							1,883,376			1,883,376	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								12,749,579		12,749,579	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	14,754,506	5,042,557	78,228	3,491,018	2,348,313	0	25,714,622	12,749,579		38,464,201	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	176,862	4,632,105			601,843		5,410,810	0		5,410,810	255
256	Internal TIF loans/repayments and transfers out			808,915				808,915			808,915	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	176,862	4,632,105	808,915	0	601,843	0	6,219,725	0		6,219,725	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	14,931,368	9,674,662	887,143	3,491,018	2,950,156	0	31,934,347	12,749,579		44,683,926	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		9,609,264	760,218	82,335	2,578,184		13,030,001			13,030,001	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	3,494,520						3,494,520			3,494,520	267
268	Total Governmental	3,494,520	9,609,264	760,218	82,335	2,578,184	0	16,524,521			16,524,521	268
269	Proprietary								17,332,020		17,332,020	269
270	Total ending fund balance June 30, 2016	3,494,520	9,609,264	760,218	82,335	2,578,184	0	16,524,521	17,332,020		33,856,541	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,425,888	19,283,926	1,647,361	3,573,353	5,528,340	0	48,458,868	30,081,599		78,540,467	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MARSHALLTOWN Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
						Amount - Omit cents					
						Z00 \$		10,766,959			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015	Issued	Retired	General obligation	TIF revenue	Revenue	Other				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$			
2. Sewer utility	19U 17,069,452	29U 6,000,000	39U 1,864,186	49U 4,375,000	49U	49U 16,308,000	49U 522,266	I89 570,066			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89			
10. General obligation	19U 20,330,000	29U 2,000,000	39U 3,055,000	49U 16,066,693	49U 3,208,307	49U	49U	I89 432,034			
11. Note Payable	19U 44,588	29U	39U 11,991	49U	49U	49U	49U 32,597	I89 0			
12.	19U	29U	39U	49U	49U	49U	49U	I89			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	37,444,040	8,000,000	4,931,177	20,441,693	3,208,307	16,308,000	554,863	1,002,100			
B. Short-term debt				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		1,330,281,479		x .05 = \$			
Actual valuation -- January 1, 2014				\$		1,330,281,479		66,514,074			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$	82,335	\$	6,150,021			30,591,034	36,823,390		
REMARKS										V98	